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# CHECK LIST

OF

# UNITED NATIONS DOCUMENTS

PART 6H: NO. 2

FISCAL COMMISSION, 1949

Second Session and Interim

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UNITED NATIONS, NEW YORK, 1951



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## DOCUMENTS

PART 6H: NO. 2

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**UNITED NATIONS PUBLICATIONS**

**SALES NUMBER: 1951. I. 22**

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No 2

## P R E F A C E

The Check List of United Nations Documents (series ST/LIB/SER.F/ ) will be a complete list of the documents issued by the organs of the United Nations. The Check List will appear in separate parts, each one devoted to the documents of a particular organ. The following table discloses the general plan.

### Part

- 1 General Assembly (and subsidiary organs)
- 2 Security Council (and subsidiary organs)
- 3 Atomic Energy Commission
- 4 Trusteeship Council
- 5 Economic and Social Council

### Functional Commissions of the Economic and Social Council

- 6A Economic and Employment Commission
- 6B Transport and Communications Commission
- 6C Statistical Commission
- 6D Commission on Human Rights
- 6E Social Commission
- 6F Commission on the Status of Women
- 6G Commission on Narcotic Drugs (and other related bodies)
- 6H Fiscal Commission
- 6I Population Commission

### Regional Economic Commissions of the Economic and Social Council

- 7A Economic Commission for Europe
- 7B Economic Commission for Asia and the Far East
- 7C Economic Commission for Latin America

- 8 United Nations International Children's Emergency Fund and United Nations Appeal for Children
- 9 Secretariat

The individual parts are in one or more numbers listing documents from the beginning of 1946 to the end of 1949.

In addition to the list of documents every part contains a subject-index, an index of personal names, when necessary, and introductory

notes giving information on the organization of the organs concerned. It also notes the unpublished records of meetings and sound recordings deposited in the Archives of the United Nations and the press releases concerning meetings.

Part 6H of the Check List of United Nations Documents comprises the documents of the Fiscal Commission, one of the functional Commissions of the Economic and Social Council. The first number of Part 6H, published in 1949, listed the documents of the first session of the Commission and subsequent documents issued during the years 1947 and 1948. This second number lists the documents of the second session of the Fiscal Commission and the interim period up to end of 1949.

The Subject-Index and the Index of Personal Names covers both numbers. Documents issued after the beginning of 1950 are listed in the current issues of the monthly United Nations Document Index.

The user of this volume will find it more helpful if he first reads carefully the explanations in the Introduction of the Check List and the Subject-Index.

The United Nations Library gratefully acknowledges the assistance of the Carnegie Endowment for International Peace and the Rockefeller Foundation in the preparation of this Check List.

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## EXPLANATION

**ENTRY NUMBER.** Documents are referred to by entry numbers in the index to this Check List. Entry numbers do not appear on the documents and should not be used in citations.

**LANGUAGE OF ISSUE.** The language editions in which a document is issued are indicated as English (E), French (F), Spanish (S), Russian (R), Chinese (C), or bilingual English-French (E&F) texts.

**DOCUMENT SYMBOL AND SHORT TITLE.** The official document symbol number should be used in citing documents. In the case of publications without document symbol numbers, titles should be cited together with the session number, issue number, supplement number, and volume number, whichever is included in the entry. Title entries have been standardized and shortened or expanded in order to clarify the meaning of the titles and the authorship of the documents, so the entries do not always conform literally to the actual documentary titles. The collation shows the pagination of the English or bilingual English-French text only. The date appearing on each document below the document symbol number is usually the date of registration of the documentary text with the Bureau of Documents for publication and translation and should be the same in all language texts. The date of registration closes each entry. Corrigenda and addenda are usually grouped with the parent document in the same entry. Corrigenda are corrections of errors in the text, title, date and classification of documents, emendations of the translation, and additions of omitted text. Addenda include supplementary material, such as annexes, tables, and other additional communications. Revisions are texts revised through formal amendment, or new editions prepared by the submitting delegation or by the Secretariat.

**REPUBLICATION NOTES** indicate the republication of the whole documents in other documents or in the Official Records.

**RESTRICTED SERIES.** Documents of "restricted distribution" are indicated in this Check List by a black dot (•) before the symbol.

## 6H: FISCAL COMMISSION

INTRODUCTORY NOTES give a short parliamentary history of the Commission and describe briefly each ad hoc committee session by session, including the date of its appointment, citing its terms of reference, naming its members and officers, listing its reports and document series symbol (if any), and tabulating its records. The plenary meetings are shown in tables for each session. The tables indicate both published and unpublished meeting records and related press releases. Since drafts for the published meeting records should be deposited as a matter of course in the Archives of the United Nations, the tables show under the heading "Archives" only the unpublished manuscript records deposited in the Archives ("TPV", "TSR") and the sound recordings ("X").

In the SUBJECT-INDEX all citations to section numbers (\$) and entry numbers 1-59 refer to No. 1 of the Check List, while introductory notes in No. 2 are referred to by the appropriate entry number.

## ABBREVIATIONS

Add . . . . .	Addendum
Bank . . . . .	International Bank for Reconstruction and Development
C . . . . .	Chinese text
Check List . . . . .	Check List of United Nations Documents
Corr. . . . .	Corrigendum
E . . . . .	English text
E&F . . . . .	Bilingual text: English and French
ECE . . . . .	Economic Commission for Europe
ECLA . . . . .	Economic Commission for Latin America
E.S.C.O.R. . . . .	Economic and Social Council Official Records
F . . . . .	French text
FAO . . . . .	Food and Agriculture Organization of the United Nations
Fund . . . . .	International Monetary Fund
G.A.O.R. . . . .	General Assembly Official Records
ICAO . . . . .	International Civil Aviation Organization
ILO . . . . .	International Labour Organisation
No. . . . .	number
p. . . . .	page, pages
R . . . . .	Russian text
Rev. . . . .	Revision
S . . . . .	Spanish text
Ukrainian S.S.R.	Ukrainian Soviet Socialist Republic
U.S.A. . . . .	United States of America
U.S.S.R. . . . .	Union of Soviet Socialist Republics

Entry  
No.

Members and Terms of Office

60 The fifteen States to nominate the members of the Fiscal Commission were first elected by the Economic and Social Council on 2 October 1946 (See No.1; §1). According to the scheme of rotation determined by lot on 3 October 1946, the two-year terms of the following States expired on 31 December 1948: Belgium, Czechoslovakia, India, New Zealand and the United States of America. At its 202nd meeting, on 17 August 1948, the Council chose nominating States for the three-year term 1949-1951, by re-electing Belgium, Czechoslovakia, New Zealand, and the United States of America, and by electing Pakistan to replace India. Members nominated by their Governments were confirmed by the Council at its 272nd and 282nd meetings on 11 and 18 March 1949.

Of the five States the three-year term of which expired on 31 December 1949, three, Cuba, Poland and U.S.S.R., were re-elected by the Council, and two, Colombia and Lebanon, were replaced by Canada and Venezuela at the 323rd plenary meeting on 5 August 1949. (See document E/1508).

The Members of the Commission during 1948 are shown in table §2. Members during 1949 are shown in the following table. Terms of office begin on 1 January and end on 31 December of the years indicated below.

Members and Terms of Office during 1949

<u>Terms of Office</u>	<u>Nominating States and Members of the Commission</u>
1949-1950	Belgium: Mr. Rodolphe Putman <sup>1 3</sup>
1947-1950	China: Mr. S. K. Fong <sup>3 4</sup>
1947-1949	Colombia: Mr. Valerio Botero <sup>2 3 4</sup>
1947-1949	Cuba: Mr. José Pérez Cubillas <sup>2 4</sup>
1949-1951	Czechoslovakia: Mr. Karel Czesany <sup>2 5</sup>
1947-1949	France: Mr. Jacques Certeux <sup>2 3 4</sup>
1947-1949	Lebanon: Mr. George Hakim <sup>3 4</sup>
1949-1951	New Zealand: Mr. D. W. A. Barker <sup>1 3</sup>

<u>Entry</u>	<u>Terms of</u>	<u>Nominating States and Members</u>
<u>No.</u>	<u>Office</u>	<u>of the Commission</u>
60	1949-1951	Pakistan: No nomination up to 31 Dec 49 <sup>3</sup>
cont'd	1947-1949	Poland: Mr. S. Trampczyński <sup>3</sup>
	1947-1950	Ukrainian Soviet Socialist Republic: Mr. Ivan Aleksandrovich Tolkhunov <sup>3 4</sup>
	1947-1950	Union of South Africa: Mr. Seymour Jacklin <sup>2</sup>
	1947-1949	Union of Soviet Socialist Republics: Mr. Pavel Mikhailovich Chernyshev <sup>2</sup>
	1947-1950	United Kingdom: Mr. Ralph George Hawtrey <sup>2</sup>
	1949-1951	United States of America: Mr. Edward F. Bartelt <sup>1 2 4</sup>

<sup>1</sup>Renominated by his Government and confirmed by the Economic and Social Council, 11 Mar 1949.

<sup>2</sup>Biographical data in document E/453 and E/453/Add.1 (Barker).

<sup>3</sup>Not present at the second session of the Commission, 10-25 Jan 1949, Lake Success. The following alternates, advisers, and observers were designated: Belgium: Mr. Jules Woulbroun; China: Dr. Hsiu Cha; Colombia: Mr. Eduardo Carrizosa; France: Mr. Jacques Devinat; Lebanon: Mr. Edward A. Ghorra; Pakistan: Mr. M. A. K. Nawab Gurmani, Mr. M. Shaffi (adviser); Poland: Mr. R. M. Tychanowicz; Ukrainian S.S.R.: Mr. A. I. Galagan; Union of South Africa: Mr. J. L. Barrie; United Kingdom: Mr. W. W. Morton, Mr. J. T. Fearnley (adviser). The full list of advisers and observers is included in the Reports on the first and second sessions (Documents E/440 and E/1104, entries 58 and 161).

<sup>4</sup>Confirmed by Economic and Social Council, 10 Dec 1946.

<sup>5</sup>Renominated and confirmed by Economic and Social Council, 18 Mar 1949.

### Representatives of Specialized Agencies and Consultants from Non-governmental Organizations

#### 61a FIRST SESSION, 19 to 29 May 1947

##### Specialized Agencies

FAO . . . . .	Mr. David W. Lusher
ICAO . . . . .	Mr. E. W. Deutschler
Bank. . . . .	Mr. Georges de Fleurieu
Fund. . . . .	Mr. Gyan-Chand Mr. Gordon Williams

##### Non-Governmental Organizations

###### American Federation

of Labor . . . . .	Miss Toni Sender Mr. William Withers Mr. Peter D. Garven
--------------------	--

###### International Chamber

of Commerce . . . . .	Mr. Ellsworth C. Alvord Mr. Victor Schoepperle Miss Edith Sansom
-----------------------	--

EntryNo.

61b SECOND SESSION, 10 to 25 January 1949

Specialized Agencies

ILO . . . . .	Mr. Edward Jones Riches
FAO . . . . .	Mr. Mordecai Ezekiel
	Mr. Frank Lidgett
	MacDougall
ICAO . . . . .	Mr. R. Weld
Fund . . . . .	Mr. J. J. Polak

Non-Governmental Organizations

American Federation of Labor . . . . .	Mr. Alfred Braunthal Miss Toni Sender
International Chamber of Commerce . . . . .	Mr. F. Bower Mr. H. Fernald Mr. Ellsworth C. Alvord Miss Edith Sansom
International Fiscal Association . . . . .	Mr. Charles Sumner Shoup
International Institute of Public Finances . . . . .	
National Association of Manufacturers . . .	Mr. Mitchell B. Carroll

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Officers of the Commission, Second Session

At the sixth plenary meeting (first of the second session), 10 January 1949, the following officers were elected: Chairman, Mr. Pavel Mikhailovich Chernyshev (Union of Soviet Socialist Republics); First Vice-Chairman, Mr. José Pérez Cubillas (Cuba); Second Vice-Chairman, Mr. Jules Woulbroun (Belgium); Rapporteur, Mr. W. W. Morton (United Kingdom).

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Secretary

Mr. Paul Deperon acted as Secretary to the Commission during its first session, Mr. Benedicto Silva during its second session.

## SECOND SESSION: PLENARY DOCUMENTS

Entry Second Session, 10 to 15 January 1949  
No. Plenary Meetings

64 Meeting Records:<sup>1</sup>

Plenary Meeting Number	Date 1949	Published Summary Records		United Nations	
		Documents	Language	Archives	Press Releases
(6) 1	10 Jan	E/CN.8/SR.1	E F		EC/593
(7) 2	11 Jan	E/CN.8/SR.2	E F		EC/594
(8) 3	11 Jan	E/CN.8/SR.3	E F		EC/595
(9) 4	12 Jan	E/CN.8/SR.4	E F		EC/596
(10) 5	13 Jan	E/CN.8/SR.5	E F		EC/597
(11) 6	14 Jan	E/CN.8/SR.6	E F		EC/598
(12) 7	17 Jan	E/CN.8/SR.7	E F		EC/600
(13) 8	17 Jan	E/CN.8/SR.8	E F		EC/603
(14) 9	18 Jan	E/CN.8/SR.9	E F		EC/604
(15) 10	25 Jan	E/CN.8/SR.10 <sup>2</sup>	E F		EC/606 <sup>3</sup>

<sup>1</sup>No meeting records were published for the five plenary meetings of the first session. The numbers in brackets show the continuous numbering.

<sup>2</sup>And /Corr.1.

<sup>3</sup>Includes round-up for session.

Language of Issue	Document Symbol and Short Title
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General Series

E/CN.8/26-29. See Check List: Part 6H:  
No.1, entries 30-33.

65	E F S	E/CN.8/30. <u>International tax agreements.</u> <u>Sales Number: 1948.XVI.2. Lake Success,</u> <u>N.Y., 1948. viii, 461p. (United Nations.</u> <u>Department of Economic Affairs. Fiscal</u> <u>Division). Printed.</u>
	E F	E/CN.8/30/Corr.1. Corrigendum to text. 2p. 9 May 49.

<u>Entry No.</u>	<u>Language of Issue</u>	<u>Document Symbol and Short Title</u>
66	E F S R	E/CN.8/31. Memorandum concerning the public finance survey 1937-1948. By Secretariat. 6p. 2 Dec 48. French text dated 20 Dec 48.
67	E F S R	E/CN.8/31/Rev.1. Revised text. 4p. 4 Jan 49. French text dated 5 Jan 49; Spanish text dated 6 Jan 49.
68	E F	E/CN.8/31/Annex 1. Public finance data 1937-1948. (Provisional list of countries). 1p. 2 Dec 48.
69	E	E/CN.8/31/Annex 1/Rev.1. Revised English text. 1p. 29 Dec 48.
70	E F R	E/CN.8/31/Annex 2. Model statement for public finance survey, 1937-1948. 13p. 18 Nov 48.
71	E	E/CN.8/31/Annex 3. Norway. Public finance data 1937-1948. 2p. Tables on 17 folded sheets. 9 Nov 48.
72	E	E/CN.8/31/Annex 3/Rev.1. Revised English text: 1937-1950. 21p. Tables. 19 May 49.
73	E	E/CN.8/31/Annex 4. Sweden. Public finance data 1937-1948. 17p. Tables. 9 Nov 48.
	E	E/CN.8/31/Annex 4/Add.1. Addendum to English text. 7p. 6 May 49.
74	E	E/CN.8/31/Annex 5. Ireland. Public finance data 1937-1948. 2p. Tables. 9 Nov 48.
75	E	E/CN.8/31/Annex 6. Switzerland. Public finance data 1937-1948. 3p. Tables. 9 Nov 48.
	E	E/CN.8/31/Annex 6/Add.1. Addendum to text of Table 1. 4p. 6 May 49.

<u>Entry No.</u>	<u>Language of Issue</u>	<u>Document Symbol and Short Title</u>
76	E	E/CN.8/31/Annex 7. United Kingdom. Public finance survey 1936-1947. 67p. Tables. 15 Nov 48.
77	E	E/CN.8/31/Annex 8. United States of America. Public finance data 1937-1949. 23p. Tables. 9 Nov 48.
78	E	E/CN.8/31/Annex 9. Argentina. Public finance data 1938-1947. 21p. Tables. 16 Nov 48.
79	E	E/CN.8/31/Annex 10. Portugal. Public finance data 1936-1947. 12p. Tables. 9 Nov 48.
80	E	E/CN.8/31/Annex 11. Canada. Public finance data 1937-1948. 17p. Tables. 18 Nov 48.
81	E	E/CN.8/31/Annex 12. Chile. Public finance data 1937-1948. 19p. Tables. 23 Nov 48.
82	E	E/CN.8/31/Annex 13. Iran. Public finance data 1937-1948. 10p. Tables. 24 Nov 48.
83	E	E/CN.8/31/Annex 14. Venezuela. Public finance data 1936/37 - 1948/49. 13p. 15 Apr 49.
84	E	E/CN.8/31/Annex 15. China. Public finance data 1937-1948. 11p. Tables. 6 Dec 48.
85	E	E/CN.8/31/Annex 15/Rev.1. Revised text. 12p. Tables. 19 May 49.
86	E	E/CN.8/31/Annex 16. India. Public finance data 1937-1947. 14p. Tables. 7 Dec 48.
87	E	E/CN.8/13/Annex 17. Mexico. Public finance data 1938-1948. 12p. Tables. 17 Dec 48.

<u>Entry No.</u>	<u>Language of Issue</u>	<u>Document Symbol and Short Title</u>
88	E	E/CN.8/31/Annex 18. Belgium. Public finance data 1937-1948. 33p. Tables. 17 Dec 48.
89	E	E/CN.8/31/Annex 19. New Zealand. Public finance data 1937/38 - 1948/49. 22p. Tables. 16 Dec 48.
90	E	E/CN.8/31/Annex 20. Japan. Public finance data 1937/38 - 1948/49. 17p. Tables. 23 Dec 48.
91	E	E/CN.8/31/Annex 21.* Austria. Public finance data 1937-1949. 24p. Tables. 1 Apr 49.
92	E	E/CN.8/31/Annex 22.* Guatemala. Public finance data 1938-1947. 11p. Tables. 12 Apr 49.
93	E	E/CN.8/31/Annex 23.* Costa Rica. Public finance data 1938-1948. 10p. Tables. 14 Apr 49.
94	E	E/CN.8/31/Annex 24.* U.S.S.R. Public finance data 1937-1949. 11p. 15 Apr 49.
95	E	E/CN.8/31/Annex 25.* Brazil. Public finance data 1936-1949. 19p. Tables. 5 May 49.
96	E F S R	E/CN.8/32. Provisional agenda, second session. 4p. 26 Nov 48.
97	E F S R	E/CN.8/32/Rev.1. Revised text. 4p. 10 Jan 49.
98	E F	E/CN.8/32/Rev.1/Add.1. Addendum to English and French texts. 1p. 10 Jan 49.
99	E S	E/CN.8/32/Rev.2. Revised English and Spanish texts. 4p. 11 Jan 49.
100	E F S R	E/CN.8/32/Rev.3. Revised text. 4p. 11 Jan 49.

\*Document of the third session of the Fiscal Commission.

<u>Entry No.</u>	<u>Language of Issue</u>	<u>Document Symbol and Short Title</u>
101	E F S R	E/CN.8/33. Report on the implementation of the recommendations made by the Commission at its first session. By Secretariat. 12p. 15 Dec 48.
102	E F S R	E/CN.8/33/Rev.1. Revised text. 14p. 30 Dec 48.
103	E F S R	E/CN.8/34. Memorandum on the organization of technical assistance in connexion with fiscal matters. By Secretariat. 6p. 20 Dec 48.
104	E F S R	E/CN.8/35. Fiscal implications of the second session of the Sub-Commission on Economic Development of the Economic and Employment Commission held in June 1948. By Secretariat. 1p. 11 Jan 49.
105	E F S R	E/CN.8/36. Memorandum concerning public debt 1914-1946. By Secretariat. 1p. 2 Dec 48. French text dated 20 Dec 48.
106	E F S R	E/CN.8/37. Preliminary report on the work accomplished by the League of Nations in fiscal matters. By Secretariat. 34p. 5 Jan 49.
107	E F S R	E/CN.8/38. The influence of taxation on the flow of international trade and investment. By J. W. Sundelson, consultant to the Fiscal Division. 7p. 13 Jan 49.
108	E F	E/CN.8/39. List of documents distributed up to 20 December 1948. 6p. 2 Dec 48.
109	E F S R	E/CN.8/39/Rev.1. Revised text. 7p. 10 Jan 49
110	E F	E/CN.8/39/Rev.2. Revised English and French texts. 10p. 29 Apr 49.
	E F	E/CN.8/39/Rev.2/Add.1. List of documents distributed since 29 Apr 1949. 3p. 4 May 51

<u>Entry No.</u>	<u>Language of Issue</u>	<u>Document Symbol and Short Title</u>
111	E F S R	E/CN.8/40. References of interest to the Fiscal Commission, contained in the proceedings of the second assembly of the International Civil Aviation Organization, Geneva, 1-21 June 1948. 5p. 20 Dec 48.
112	E F S R	E/CN.8/41. Introductory survey of some trends in recent tax agreements. Note by Secretariat. 8p. Folded tables. 30 Dec 48. French text dated 12 Jan 49.
113	E S R	E/CN.8/42. Note on provisional questionnaire of the Trusteeship Council. By Secretariat. 26p. 1 Dec 48.
114	E F	E/CN.8/42/Rev.1. Revised English and French texts. 17p. 28 Dec 48.
115	E F S R	E/CN.8/43. References of interest to the Fiscal Commission contained in the proceedings of the fourth session of the Inter-American Council of Commerce and Production, Chicago, 19-22 Sep 48. Note by Secretariat. 1p. 6 Dec 48.
116	E F S R	E/CN.8/44. References of interest to the Fiscal Commission contained in the Report of the International Fiscal Association on its Tax Symposium and its Tax Congress of 1948. Note by Secretariat. 3p. 23 Dec 48.
117	E F S R	E/CN.8/45. Tax treatment of foreign nationals, resources and transactions. Note by Secretariat. 93p. 20 Dec 48.
118	E F	E/CN.8/45/Add.1. Statement. Submitted by Government of the Philippines. With note by Secretariat. 23p. 31 Dec 48.
119	E F S	E/CN.8/46. Tax treatment of foreign nationals, assets and transactions: replies of Member

Entry No.	Language of Issue	Document Symbol and Short Title
119		Governments to questionnaire of 5 Aug 48
cont'd		(E/CN.8/W.19). <sup>1</sup> 1p. 6 Jan 49.
120	E F S	E/CN.8/46/Add.1. Reply. By Government of Ecuador. Note by Secretariat. 24p. 31 Dec 48.
121	E F	E/CN.8/46/Add.2. Reply. By Government of France. Note by Secretariat. 47p. 31 Dec 48.
122	E F	E/CN.8/46/Add.3. Reply. By Government of the U.S.A. Note by Secretariat. 54p. 31 Dec 48.
123	E F	E/CN.8/46/Add.4. Reply. By Government of Iraq. Note by Secretariat. 4p. 31 Dec 48.
124	E F	E/CN.8/46/Add.5. Reply. By Government of Siam. Note by Secretariat. 4p. 31 Dec 48.
125	E F	E/CN.8/46/Add.6. Reply. By Government of Greece. Note by Secretariat. 38p. 31 Dec 48.
	E F	E/CN.8/46/Add.6/Annex.1. Supplement. 4p. 12 May 49.
126	E F S	E/CN.8/46/Add.7. Reply. By Government of China. Note by Secretariat. 5p. 28 Jan 49.
127	E F	E/CN.8/46/Add.8. Reply. By Government of Czechoslovakia. 27p. 10 Feb 49.
128	E F	E/CN.8/46/Add.9. Reply. By Government of Denmark. Note by Secretariat. 17p. 17 Feb 49.
129	E F	E/CN.8/46/Add.10. Reply. By Government of the Netherlands. Note by Secretariat. 24p. 18 Feb 49.
130	E F	E/CN.8/46/Add.11. Reply. By Government of Egypt. Note by Secretariat. 10p. 7 Mar 49.
131	E F	E/CN.8/46/Add.12.* Reply. By Government of the United Kingdom. Note by Secretariat. 57p. 14 Apr 49.
132	E F	E/CN.8/46/Add.13.* Reply. By Government of Finland. Note by Secretariat. 7p. 25 Aug 49.

\*Document of the third session of the Fiscal Commission.

<sup>1</sup>See Check List, Part 6H: No. 1, entry 59.

<u>Entry No.</u>	<u>Language of Issue</u>	<u>Document Symbol and Short Title</u>
133	E F	E/CN.8/46/Add.14.* Reply. By Government of Turkey. 23p. 5 Oct 49.
	E	E/CN.8/46/Add.14/Rev.1.* Revised English text. 25p. 21 Feb 50.
134	E F	E/CN.8/46/Add.15.* Reply by Government of Sweden. 42p. 28 Feb 50.
	E	E/CN.8/46/Add.15/Corr.1.* Corrigendum to English text. 1p. 22 Mar 50.
135	E F	E/CN.8/46/Add.16.* Reply by Government of Italy. 27p. 24 Mar 50.
136	E F S R	E/CN.8/47. Applications for consultative status as non-governmental organizations. Submitted by International Fiscal Association and International Institute of Public Finance. 3p. 5 Jan 49.
137	E F S R	E/CN.8/48. Report. Submitted by Working Group on the Provisional Questionnaire of Trusteeship Council. 5p. 18 Jan 49.
	E F S R	E/CN.8/48/Add.1. Addendum to text. 1p. 21 Jan 49.
138	E F	E/CN.8/49. Draft report on second session of the Commission from 10 to 15 Jan 49. Submitted by Rapporteur. 20p. 21 Jan 49.
	E F S R	E/CN.8/49/Rev.1. Revised text. 20p. 24 Jan 49.
	E F R	E/CN.8/49/Rev.2. Revised text. 20p. 3 Feb 49.
	E	E/CN.8/49/Rev.2/Corr.1. Corrigendum to English text. 1p. 7 Feb 49. Joint symbols E/1104 and /Corr.1. See entry 161.
	E&F	Republished in E.S.C.O.R., 4th year, ninth session, Supplement No.2. p16. See entry 161.
139	E F S	E/CN.8/50. Need for improvement of budgetary practices, fiscal mechanics and presentation of public finance data. By Secretariat. 9p. 11 Mar 49.

\*Document of the third session of the Fiscal Commission.

<u>Entry No.</u>	<u>Language of Issue</u>	<u>Document Symbol and Short Title</u>
<u>Working Papers</u>		
		•E/CN.8/W.8 to E/CN.8/W.22; <u>See</u> Check List: Part 6H: No. 1, entries 43 to 57.
140 E F S R		•E/CN.8/W.17/Add.1. References of interest to Fiscal Commission contained in proceedings of Fund and Bank. 3p. 17 Dec 48.
141 E F S R		•E/CN.8/W.20/Add.1. Memorandum by American Federation of Labor. 2p. 10 Jan 49.
142 E F S R		•E/CN.8/W.21/Add.1. Administrative practices concerning the assessment and collection of taxes. Statement by Government of the Philippines. 7p. 31 Dec 48.
143 E F		•E/CN.8/W.21/Add.2.* Statement by Government of Czechoslovakia. 4p. 25 Feb 49.
144 E F		•E/CN.8/W.21/Add.3.* Laws and regulations governing the assessment and collection of taxes in the United Kingdom. 2p. 5 Apr 49.
145a E F S R		•E/CN.8/W.22/Add.1. Statements of views of Member Governments on Mexico and London Model Tax Conventions 1943-1946. Statement by Government of the Philippines. 3p. 31 Dec 48.
145b E		•E/CN.8/W.22/Add.2. Statement of views of Member Governments on Mexico and London Model Tax Conventions 1943-1946. Statement by Government of Sweden. 8p. 17 Feb 50.
146 E F		•E/CN.8/W.23. Communication dated 22 Sep 48 concerning administrative assistance for tax collection and assessment. From Internal Chamber of Commerce. With note by Secretariat. 1, 22p. 10 Nov 48. The report and resolution were previously issued as document E/C.2/126.

\*Document of the third session of the Fiscal Commission.  
•Restricted distribution.

<u>Entry No.</u>	<u>Language of Issue</u>	<u>Document Symbol and Short Title</u>
147	E F S R	•E/CN.8/W.24. Technical assistance to Member Governments: Venezuela. Memorandum and note by Secretariat. 1, 4p. 5 Jan 49. Previously issued as document E/CN.1/Sub.3/W.4.
148	E F R	•E/CN.8/W.25. Note on some financial and administrative aspects of economic development in certain agricultural countries. 11p. 5 Jan 49.
149	E F R	•E/CN.8/W.26. Questionnaire on periodic data concerning public finance. Note by Secretariat. 1p. 8 Dec 48.
150	E F S R	•E/CN.8/W.26/Rev.1. Revised text. 5p. 31 Dec 48.
151	E F S R	•E/CN.8/W.27. Forthcoming publication of "International Tax Agreements". Note by Secretariat. 4p. 17 Nov 48.
152	E F	•E/CN.8/W.28. Note concerning technical assistance on international tax relations. By Secretariat. 3p. 5 Jan 49.
153	E	•E/CN.8/W.29. Provisional list of participants in the second session. 1p. 9 Jan 49.
154	E	•E/CN.8/W.29/Rev.1. Partial list of participants (according to information received on 10 Jan 49). 2p. 10 Jan 49.
155	E	•E/CN.8/W.29/Rev.2. List of participants in the second session. 2p. 10 Jan 49.
156	E	•E/CN.8/W.29/Rev.3. Revised text. 2p. 10 Jan 49.
157	E F S R	•E/CN.8/W.30. Draft resolution concerning negotiations of bilateral agreements on double taxation. Proposed by Delegation of the U.S.A. 1p. 20 Jan 49.

•Restricted distribution.

<u>Entry No.</u>	<u>Language of Issue</u>	<u>Document Symbol and Short Title</u>
158	E F	•E/CN.8/W.31. Amendment to Part A of the Economic and Social Council draft resolution on the report of second session of Fiscal Commission. Proposed by Delegation of the Union of South Africa. 1p. 24 Jan 49.
159	E F S	•E/CN.8/W.32. Financial implications of the proposal by the Representative of the U.S.A. to print a Spanish edition of the volume "International Tax Agreements" (E/CN.8/30). <sup>1</sup> Note by Secretariat. 1p. 7 Feb 49.
160	E F S R	•E/CN.8/W.33.* Action taken by Economic and Social Council at its ninth session with regard to Fiscal Commission. 3p. 22 Sept 49.

Report to the Economic and Social Council  
on the Second Session

161	E F R	E/1104. Report of the second session of Fiscal Commission, Lake Success, New York, 10-25 Jan 1949. 1, 20p. 3 Feb 49. Joint symbol E/CN.8/49/Rev.2.
	E&F	Republished in <u>E.S.C.O.R.</u> , <u>4th year</u> , ninth session, <u>Supplement No. 2</u> , p.16.
	E F	E/1104/Add.1. Financial estimates in accordance with Rule 30 of the Rules of Procedure of the Council. 1p. 18 Feb 49.

Submitted to the eighth session of the Economic and Social Council. Contains: Fiscal Commission resolution on the establishment of the Consultative Group. Draft resolutions

<sup>1</sup>See entry 65

\*Document of the third session of the Fiscal Commission.

\*Restricted distribution.

<u>Entry No.</u>	<u>Language of Issue</u>	<u>Document Symbol and Short Title</u>
161 cont.		for submission to the Council on double taxation; information from Member Governments; non-governmental organizations; Secretariat: programme of work; trusteeship questionnaire.

## SECOND SESSION: AD HOC COMMITTEES

<u>Entry</u> <u>No.</u>	<u>Ad Hoc Committees</u>
162	<u>Consultative Group on the Implementation of the Decisions of the Fiscal Commission.</u> <u>Established:</u> At the 8th plenary meeting (3rd of the second session), 11 Jan 1949. To confer between sessions with the Secretary-General on the implementation of the decisions of the Commission. No meeting up to 31 December 1949.
163	<u>Working Group on the Provisional Questionnaire of the Trusteeship Council (E/CN.8/42/Rev.1, entry 114).</u> <u>Established:</u> At the 9th plenary meeting (4th of the second session), 12 January 1949. <u>Membership:</u> The members from Cuba, Czechoslovakia, France, and New Zealand. <u>Chairman:</u> Mr. Pérez Cubillas (Cuba). <u>Report:</u> Document E/CN.8/48 and Add.1 (entries 135,136), submitted to 15th plenary meeting (10th of the second session).

Meeting Records:

<u>Meeting</u> <u>Number</u>	<u>Date</u> <u>1949</u>	<u>Published Summary</u>		<u>United</u> <u>Nations</u>		
		<u>Records</u>	<u>Documents</u>	<u>Language</u>	<u>Archives</u>	<u>Press</u> <u>Releases</u>
1	14 Jan	None				
2	18 Jan	None				

164	<u>Working group</u> to consider certain detailed items of the agenda and to prepare a plan of future studies for the Secretariat. <u>Established:</u> At the 14th plenary meeting (4th of the second session), 18 January 1949. <u>Membership:</u> The members from Belgium, Cuba, the Ukrainian Soviet Socialist Republic, the Union of South Africa, and the United Kingdom, with other members attending. <u>Chairman:</u> Mr. Woulbroun (Belgium); <u>Rapporteur:</u> Mr. Morton (United Kingdom). <u>Report:</u> The Rapporteur's draft report (E/CN.8/49/Rev.1, entry 138), constituting the report of the Working Group submitted to the 15th plenary meeting (10th of the second session). <u>Document series symbol:</u> E/CN.8/AC.1/ .
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EntryNo.164 Meeting Records:

cont'd

Meeting Number	Date	Published Summary Records		United Nations	
		Documents	Language	Archives	Press Releases
1	19 Jan	E/CN.8/AC.1/SR.1 <sup>1</sup>	E F		
2	19 Jan	E/CN.8/AC.1/SR.2	E F		
3	20 Jan	E/CN.8/AC.1/SR.3	E F		
4	20 Jan	E/CN.8/AC.1/SR.4	E F		
5	24 Jan	E/CN.8/AC.1/SR.5	E F		

<sup>1</sup>and Corr.1.

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E/CN.8/W.7-32 . . . . .	Second session . . . . . No.1:47-57; No.2:140-149
E/CN.8/W.33 . . . . .	Third session . . . . . No.2:164

## SUBJECT-INDEX

The Subject-Index covers both No. 1 and No. 2 of Part 6H of the Check-List. All references to section (§) numbers and to entries 1-59 refer to No. 1; the entries 60-164 are contained in No. 2.

### Explanation

Documents other than meeting records are indexed by entry numbers in the Check-List.

Discussions are indexed by the section or entry number of the table of meetings and, following the colon (:) by meeting numbers.

Thus, the following entry in the Subject-Index:

Double taxation: discussion 64:1,4; 64:7  
Committee II: report 34  
Philippines, document 145

is to be interpreted: Double taxation was discussed in the Commission during the first and fourth meetings of the first session, on 19 and 28 May 1948, as indicated in the table of meetings in §4 of the Introduction to No. 1, p. vii of the Check-List; and was further discussed during the 7th meeting of the second session, indicated in the table of meetings of the second session of the Commission in entry 64 on page 4 of No. 2 where the 7th meeting is shown to have taken place on 19 January 1949. The subject is treated in the report of Committee I, which is entry 34, on page 5 of No. 1 and in document E/CN.8/W.22/Add.1, submitted by the Philippines, in entry 145 of No. 2 of the Check-List.

Resolutions passed during the second session are collected in the sessional report.

Introduction notes are indexed by section numbers when referring to No. 1, by entry numbers when referring to No. 2.

Persons mentioned in both numbers are indexed in the Index of Personal Names.

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